

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 11A. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 6

#### VALUATION: SPECIAL CASES

#### [<sup>F1</sup>PART 2

#### OTHER PROVISIONS]

##### Textual Amendments

- F1** Sch. 6 renumbered as Sch. 6 Pt. 2 (with effect in accordance with Sch. 38 para. 7(1) of the amending Act) by [Finance Act 2013 \(c. 29\)](#), **Sch. 38 para. 2**

[<sup>F1</sup>11A(1) Sub-paragraph (2) applies to goods that—

- (a) fall within subsection (5) of section 21 (works of art etc), and
- (b) are treated as supplied in the United Kingdom as a result of section 7(5B) (importation of consignments with an intrinsic value not exceeding £135).

(2) The value of a supply of goods to which this sub-paragraph applies is to be taken to be an amount equal to 25% of the amount that, apart from this sub-paragraph, would be its value for the purposes of this Act.

(3) An order under section 2(2) may contain provision making such alteration of the percentage for the time being specified in sub-paragraph (2) as the Treasury consider appropriate in consequence of any increase or decrease by that order of the rate of VAT.]

##### Textual Amendments

- F1** [Sch. 6 para. 11A](#) inserted (with effect in accordance with s. 97(2) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **s. 97(1)**

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 11A.